IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE TWENTY SEVENTH DAY OF DECEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE L.NARASIMHA REDDY

WRIT PETITION NO : 24267 of 2004

Between:

Toddy Tappers Cooperative Society, Narayanapuram, rep. by its President Yaragani Venkateswarlu
S/o.Pullaiah, R/o.Narayanapuram, Chilkuru Mandal, Nalgonda District.

..... PETITIONER

AND

1 The Commissioner Excise and Prohibition A.P.Hyderabad.
2 The Excise Superintendent, Nalgonda.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ, order or direction and more particularly one in the nature of writ of Mandamus declaring the action of the Respondents in demanding Tax for the Toddy and Shendi trees located on the Government land and allotted to the petitioner society in its Ration as illegal, arbitrary, without jurisdiction and void; and consequently direct the respondents not to collect any tree tax from the petitioner Society in respect of trees located on the Government and pass such other or further orders.

Counsel for the Petitioner:MR.BATHINI PAPA RAO GOUD

Counsel for the Respondents 1 and 2: GP FOR PROHIBITION & EXCISE

The Court at the stage of admission made the following ORDER:

Petitioner is a Tappers Co-operative Society. It claims to have been allotted Shendi and toddy trees towards its ration. Its grievance is that the second respondent is insisting on payment of tree tax for Shendi/toddy trees, which are situated in the Government land. The demand of the tree tax of the said trees is challenged in this writ petition.

Heard learned counsel for the petitioner and learned Government Pleader for Prohibition & Excise.

The petitioner has not placed any order of demand before this Court. Reliance is placed upon G.O.Ms.No.998, dated 01.10.2003, in support of the contention that no tree tax is payable for Shendi/toddy trees situated in the Government land.

The question as to whether the trees in question are situated in Government land or not, needs to be verified by the Excise authorities concerned. The petitioner has already submitted its representation dated 20.06.2004. The same needs to be considered by the authorities before affecting a demand.

Hence, the writ petition is disposed of directing the respondents to consider the representation dated 20.06.2004 and undertake proper verification as to whether any trees situated in the Government land were allotted to the petitioner, and if so whether they are entitled for the benefit under G.O.Ms.No.998. This exercise shall be completed within a period of six weeks from the date of receipt of a copy of this order. No order as to costs.

27.12.2004

ksld

To

1 The Commissioner Excise and Prohibition A.P.Hyderabad.
2 The Excise Superintendent, Nalgonda.

3 Two CCs. to the G.P. for Prohibition & Excise, High Court of A.P.,

Hyderabad (OUT)

4 Two CD copies.